

**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

MARIO LOPEZ
32350 Navajo Trail
Cathedral City, CA 92234

Certified Public Accountant
Certificate No. CPA 83229

Respondent.

Case No. AC-2010-17


OAH No. 2011040399

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on Oct. 28, 2011.

It is so ORDERED Sept. 29, 2011.



FOR THE CALIFORNIA BOARD OF
ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

1 KAMALA D. HARRIS
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2 JAMES M. LEDAKIS
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Attorneys for Complainant

8
9 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

12 **MARIO LOPEZ**
13 **32350 Navajo Trail**
14 **Cathedral City, CA 92234**

15 **Certified Public Accountant**
16 **Certificate No. CPA 83229**

17 Respondent.

Case No. AC-2010-17

OAH No. 2011040399

STIPULATED SETTLEMENT AND
DISCIPLINARY ORDER

18
19 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-
20 entitled proceedings that the following matters are true:

21 PARTIES

22 1. Patti Bowers (Complainant) is the Executive Officer of the California Board of
23 Accountancy. She brought this action solely in her official capacity and is represented in this
24 matter by Kamala D. Harris, Attorney General of the State of California, by Carl W. Sonne,
25 Deputy Attorney General.

26 2. Respondent Mario Lopez (Respondent) is representing himself in this proceeding and
27 has chosen not to exercise his right to be represented by counsel.
28

1 3. On or about May 24, 2002, the California Board of Accountancy issued Certified
2 Public Accountant Certificate No. CPA 83229 to Mario Lopez (Respondent). The Certified
3 Public Accountant Certificate was in full force and effect at all times relevant to the charges
4 brought in Accusation No. AC-2010-17 and will expire on November 30, 2012, unless renewed.

5 JURISDICTION

6 4. Accusation No. AC-2010-17 was filed before the California Board of Accountancy
7 (CBA), Department of Consumer Affairs, and is currently pending against Respondent. The
8 Accusation and all other statutorily required documents were properly served on Respondent on
9 September 17, 2010. Respondent timely filed his Notice of Defense contesting the Accusation.

10 A copy of Accusation No. AC-2010-17 is attached as exhibit A and incorporated herein by
11 reference.

12 ADVISEMENT AND WAIVERS

13 5. Respondent has carefully read, and understands the charges and allegations in
14 Accusation No. AC-2010-17. Respondent has also carefully read, and understands the effects of
15 this Stipulated Settlement and Disciplinary Order.

16 6. Respondent is fully aware of his legal rights in this matter, including the right to a
17 hearing on the charges and allegations in the Accusation; the right to be represented by counsel at
18 his own expense; the right to confront and cross-examine the witnesses against him; the right to
19 present evidence and to testify on his own behalf; the right to the issuance of subpoenas to compel
20 the attendance of witnesses and the production of documents; the right to reconsideration and
21 court review of an adverse decision; and all other rights accorded by the California
22 Administrative Procedure Act and other applicable laws.

23 7. Respondent voluntarily, knowingly, and intelligently waives and gives up each and
24 every right set forth above.

25 CULPABILITY

26 8. Respondent admits the truth of each and every charge and allegation in Accusation
27 No. AC-2010-17.

9. Respondent agrees that his Certified Public Accountant Certificate is subject to discipline and he agrees to be bound by the CBA's probationary terms as set forth in the Disciplinary Order below.

CONTINGENCY

10. This stipulation shall be subject to approval by the California Board of Accountancy. Respondent understands and agrees that counsel for Complainant and the staff of the California Board of Accountancy may communicate directly with the CBA regarding this stipulation and settlement, without notice to or participation by Respondent. By signing the stipulation, Respondent understands and agrees that he may not withdraw his agreement or seek to rescind the stipulation prior to the time the CBA considers and acts upon it. If the CBA fails to adopt this stipulation as its Decision and Order, the Stipulated Settlement and Disciplinary Order shall be of no force or effect, except for this paragraph, it shall be inadmissible in any legal action between the parties, and the CBA shall not be disqualified from further action by having considered this matter.

11. The parties understand and agree that facsimile copies of this Stipulated Settlement and Disciplinary Order, including facsimile signatures thereto, shall have the same force and effect as the originals.

12. This Stipulated Settlement and Disciplinary Order is intended by the parties to be an integrated writing representing the complete, final, and exclusive embodiment of their agreement. It supersedes any and all prior or contemporaneous agreements, understandings, discussions, negotiations, and commitments (written or oral). This Stipulated Settlement and Disciplinary Order may not be altered, amended, modified, supplemented, or otherwise changed except by a writing executed by an authorized representative of each of the parties.

13. In consideration of the foregoing admissions and stipulations, the parties agree that the CBA may, without further notice or formal proceeding, issue and enter the following Disciplinary Order:

DISCIPLINARY ORDER

IT IS HEREBY ORDERED that Certified Public Accountant Certificate No. CPA 83229 issued to Respondent Mario Lopez (Respondent) is revoked. However, the revocation is stayed and Respondent is placed on probation for three (3) years on the following terms and conditions.

1. **Actual Suspension.** Certified Public Accountant Certificate No. CPA 83229 issued to Mario Lopez is suspended for sixty (60) days. During the period of suspension the Respondent shall engage in no activities for which certification as a Certified Public Accountant or Public Accountant is required as described in Business and Professions Code, Division 3, Chapter 1, Section 5051.

2. **Obey All Laws.** Respondent shall obey all federal, California, other states' and local laws, including those rules relating to the practice of public accountancy in California.

3. **Submit Written Reports.** Respondent shall submit, within ten (10) days of completion of the quarter, written reports to the CBA on a form obtained from the CBA. The Respondent shall submit, under penalty of perjury, such other written reports, declarations, and verification of actions as are required. These declarations shall contain statements relative to Respondent's compliance with all the terms and conditions of probation. Respondent shall immediately execute all release of information forms as may be required by the CBA or its representatives.

4. **Personal Appearances.** Respondent shall, during the period of probation, appear in person at interviews/meetings as directed by the CBA or its designated representatives, provided such notification is accomplished in a timely manner.

5. **Comply With Probation.** Respondent shall fully comply with the terms and conditions of the probation imposed by the CBA and shall cooperate fully with representatives of the Board of Accountancy in its monitoring and investigation of the Respondent's compliance

1 with probation terms and conditions.

2 6. **Practice Investigation.** Respondent shall be subject to, and shall permit, practice
3 investigation of the Respondent's professional practice. Such a practice investigation shall be
4 conducted by representatives of the CBA, provided notification of such review is accomplished in
5 a timely manner.

6 7. **Comply With Citations.** Respondent shall comply with all final orders resulting
7 from citations issued by the Board of Accountancy.

8 8. **Tolling of Probation For Out-of-State Residence/Practice.** In the event
9 Respondent should leave California to reside or practice outside this state, Respondent must
10 notify the CBA in writing of the dates of departure and return. Periods of non-California
11 residency or practice outside the state shall not apply to reduction of the probationary period, or
12 of any suspension. No obligation imposed herein, including requirements to file written reports,
13 reimburse the CBA costs, or make restitution to consumers, shall be suspended or otherwise
14 affected by such periods of out-of-state residency or practice except at the written direction of the
15 CBA.
16

17
18 9. **Violation of Probation.** If Respondent violates probation in any respect, the CBA,
19 after giving Respondent notice and an opportunity to be heard, may revoke probation and carry
20 out the disciplinary order that was stayed. If an accusation or a petition to revoke probation is
21 filed against Respondent during probation, the CBA shall have continuing jurisdiction until the
22 matter is final, and the period of probation shall be extended until the matter is final.

23 10. **Completion of Probation.** Upon successful completion of probation, Respondent's
24 license will be fully restored.

25
26 11. **Ethics Continuing Education.** Respondent shall complete eight hours of continuing
27 education in course subject matter pertaining to the following: a review of nationally recognized
28

1 codes of conduct emphasizing how the codes relate to professional responsibilities; case-based
2 instruction focusing on real-life situational learning; ethical dilemmas facing the accounting
3 profession; or business ethics, ethical sensitivity, and consumer expectations within 18 months of
4 the effective date of this order. This shall be in addition to the ethics continuing education
5 requirements for licensure. Courses must be a minimum of one hour as described in California
6 Code of Regulations Section 88.2.

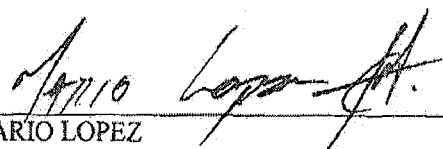
7
8 If respondent fails to complete said courses within the time period provided, respondent
9 shall so notify the CBA and shall cease practice until respondent completes said courses, has
10 submitted proof of same to the CBA, and has been notified by the CBA that he or she may
11 resume practice. Failure to complete the required courses no later than 100 days prior to the
12 termination of probation shall constitute a violation of probation.

13 12. **Active License Status.** Respondent shall at all times maintain an active license
14 status with the CBA, including during any period of suspension. If the license is expired at the
15 time the CBA's decision becomes effective, the license must be renewed within 30 days of the
16 effective date of the decision.

17
18 13. **Cost Reimbursement.** Respondent shall reimburse the CBA \$9,000.00 for its
19 investigation and prosecution costs. The reimbursement costs may be repaid in equal monthly
20 payments, without interest, or in another payment plan agreed to with the CBA.

ACCEPTANCE

I have carefully read the Stipulated Settlement and Disciplinary Order. I understand the stipulation and the effect it will have on my Certified Public Accountant Certificate. I enter into this Stipulated Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the California Board of Accountancy.

DATED: 9/7/11
MARIO LOPEZ
Respondent


ENDORSEMENT

The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully submitted for consideration by the California Board of Accountancy of the Department of Consumer Affairs.

Dated: September 8, 2011

Respectfully submitted,

KAMALA D. HARRIS
Attorney General of California
JAMES M. LEDAKIS
Supervising Deputy Attorney General


CARL W. SONNE
Deputy Attorney General
Attorneys for Complainant

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Exhibit A

Accusation No. AC-2010-17

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10 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

11
12 In the Matter of the Accusation Against:

13 **MARIO LOPEZ**
14 **34116 Date Palm Drive, Suite A**
Cathedral City, CA 92234

15 **Certified Public Accountant Certificate**
16 **Number 83229**

17 Respondent.

Case No. AC-2010-17

18
19
20 **A C C U S A T I O N**

21 Complainant alleges:

22 **PARTIES**

23 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as
24 the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.

25 2. On or about May 24, 2002, the California Board of Accountancy issued Certified
26 Public Accountant Certificate (CPA) Number 83229 to Mario Lopez (Respondent). The CPA
27 Certificate expired and was invalid from December 1, 2002 through January 17, 2007, by reason
28 of Respondent's failure to timely pay renewal fees and comply with continuing educational
requirements. Effective January 18, 2007, the Certificate was renewed through November 30,
2008 upon receipt of the renewal fee and declaration of compliance with continuing education

1 requirements. The Certificate was expired and was not valid during the period of December 1,
2 2008 through December 28, 2009, by reason of Respondent's failure to timely pay renewal fees
3 and comply with continuing educational requirements. The Certificate became effective on
4 December 29, 2009, and will expire on November 30, 2010, unless renewed.

5 JURISDICTION

6 3. This Accusation is brought before the California Board of Accountancy (Board),
7 Department of Consumer Affairs, under the authority of the following laws. All section
8 references are to the Business and Professions Code unless otherwise indicated.

9 4. Section 5100(g) of the Code states that after notice and hearing the Board may
10 revoke, suspend, or refuse to renew any permit or certificate for unprofessional conduct that
11 include, but is not limited to, willful violation of this chapter [California Accountancy Act] or
12 any rule or regulation promulgated by the Board.

13 5. Section 5109 of the Code states:

14 The expiration, cancellation, forfeiture, or suspension of a license, practice,
15 privilege, or other authority to practice public accountancy by operation of law or
16 by order or decision of the board or a court of law, or the voluntary surrender of a
17 license by a licensee shall not deprive the board of jurisdiction to commence or
proceed with any investigation of or action or disciplinary proceeding against the
licensee, or to render a decision suspending or revoking the license.

18 STATUTORY PROVISIONS

19 6. Section 498 states:

20 A board may revoke, suspend, or otherwise restrict a license on the
21 ground that the licensee secured the license by fraud, deceit, or knowing
22 misrepresentation of a material fact or by knowingly omitting to state a material fact.

23 7. Section 5050, subdivision (a), of the Code provides that no person shall engage in the
24 practice of public accountancy in this state unless the person is the holder of a valid permit to
25 practice public accountancy issued by the Board.

26 8. Section 5051 of the Code states, in pertinent part:

27 Except as provided in Sections 5052 and 5053, a person shall
28 be deemed to be engaged in the practice of public accountancy within

1 the meaning and intent of this chapter if he or she does any of the
2 following:

3 (a) Holds himself or herself out to the public in any manner as
4 one skilled in the knowledge, science, and practice of accounting,
5 and as qualified and ready to render professional service therein as
6 a public accountant for compensation.

7 (b) Maintains an office for the transaction of business as a
8 public accountant.

9

10 9. Section 5060 states:

11

12 (b) No person or firm may practice public accountancy under any name
13 other than the name under which the person or firm holds a valid permit to practice
14 issued by the board.

15 REGULATORY PROVISIONS

16 10. Title 16 of the California Code of Regulations section 3 states:

17 (a) Address Notification—Individual Licensees

18 (1) Each licensee shall notify the Board of any change in his or her
19 address of record within 30 days after the change. The address of record
20 is public information. If the address of record is a post office box or
21 mail drop, the change of address notification shall include the street
22 address of either the licensee's primary place of employment or his or
23 her residence.

24 (2) For purposes of this section, "licensee" includes any holder of an
25 active, inactive, suspended, or expired certified public accountant
26 license or public accountant license issued by the Board which is not
27 canceled or revoked.

28 (3) All notification required under this subsection shall be in writing and
shall be signed by the licensee.

. . . .

11. Title 16 of the California Code of Regulations section 52 states:

(a) A licensee shall respond to any inquiry by the Board or its appointed
representatives within 30 days. The response shall include making available all
files, working papers and other documents requested.

1 (b) A licensee shall respond to any subpoena issued by the Board or its
2 executive officer or the assistant executive officer in the absence of the executive
3 officer within 30 days and in accordance with the provisions of the Accountancy
4 Act and other applicable laws or regulations.

5 (c) A licensee shall appear in person upon written notice or subpoena issued
6 by the Board or its executive officer or the assistant executive officer in the
7 absence of the executive officer.

8 (d) A licensee shall provide true and accurate information and responses to
9 questions, subpoenas, interrogatories or other requests for information or
10 documents and not take any action to obstruct any Board inquiry, investigation,
11 hearing or proceeding.

12 12. Title 16 of the California Code of Regulations section 87 states:

13 (a) 80 Hours.

14 As a condition of active status license renewal, a licensee shall complete at
15 least 80 hours of qualifying continuing education as described in Section 88 in the
16 two-year period immediately preceding license expiration, and meet the reporting
17 requirements specified in subsection (a) of Section 89. A licensee engaged in the
18 practice of public accountancy as defined in Section 5051 of the Business and
19 Professions Code is required to hold a license in active status. No carryover of
20 continuing education is permitted from one two-year license renewal period to
21 another.

22 (b) Ethics Continuing Education Requirement

23 A licensee renewing a license in an active status after December 31, 2009 shall
24 complete four hours of the 80 hours of continuing education required pursuant to
25 subsection (a) in course subject matter specified pertaining to the following: a
26 review of nationally recognized codes of conduct emphasizing how the codes
27 relate to professional responsibilities; case-based instruction focusing on real-life
28 situational learning; ethical dilemmas facing the accounting profession; or business
ethics, ethical sensitivity, and consumer expectations. Courses must be a minimum
of one hour as described in Section 88.2.

(g) Failure to Comply.

A licensee's willful failure to comply with the requirements of this section
shall constitute cause for disciplinary action pursuant to Section 5100(g) of the
Accountancy Act.

13. Title 16 of the California Code of Regulations section 87.7 states:

(a) In order to renew a license in an active status a licensee shall, within the
six years preceding the license expiration date, complete a continuing education
course on the provisions of the Accountancy Act and the Board of Accountancy

1 Regulations, application to current practice, and other rules of professional
2 conduct. Such course shall be approved by the Board prior to the licensee
3 receiving continuing education credit for the course and shall be a minimum of 8
4 hours. The eight hours shall be counted towards the 80 hours required pursuant to
5 Section 87.

6 COST RECOVERY

7 14. Section 5107 of the Code provides, in pertinent part, that the Board may request the
8 administrative law judge to direct a licensee found to have committed a violation or violations of
9 the licensing act to pay to the Board the reasonable costs of the investigation and prosecution of
10 the case, including but not limited to attorneys' fees.

11 FACTUAL ALLEGATIONS

12 15. On or about March 23, 2009, the Board received from the Franchise Tax Board, a
13 business card for "Mario Lopez, CPA, L&L Accounting and Tax, Certified Public Accountants."
14 Subsequent review of the Board's records established that Respondent's license to practice public
15 accountancy was in an expired status and that L&L Accounting & Tax was not registered with the
16 Board until January 26, 2010.

17 **Board's Investigation**

18 16. On March 25, 2009, the Board's Enforcement Division mailed a letter to Respondent
19 requesting that he provide the following information and/or documentation:

20 a. A description of his practice of public accountancy from December 1,
21 2008, through the date of his response. Include a listing that depicts the
22 composition of his public accountancy practice by percentage of services provided
23 for taxes, compilations, reviews, audits, management consulting, and other
24 services.

25 b. A copy of the highest level financial report and related financial
26 statements that he issued from December 1, 2008, through the date of his response.

27 c. A copy of a recent tax return with client transmittal letter that he issued
28 after December 1, 2008.

d. A statement of his intentions to renew his license and a statement as to
why he has failed to renew his license.

1 e. Copies of certificates of completion for continuing education hours
2 claimed on his November 30, 2006, renewal form.

3 f. Copies of certificates of completion to support the continuing education
4 hours that he will be claiming on his November 30, 2008, renewal form.

5 g. The date he began practicing under the name L&L Accounting and Tax
6 Certified Public Accountants.

7 h. The form of ownership of L&L and list all owners or partners including
8 the percentage of ownership.

9 17. On April 30, 2009, the Board's investigator mailed a letter to Respondent's address of
10 record with the Board at 68235 Bella Vista Road, Cathedral City, CA 92234 and work address at
11 34116 Date Palm Drive, #A, Cathedral City, CA 92234, informing Respondent of his
12 responsibility to reply to Board inquiries within 30 days. On May 5, 2009, Respondent and the
13 investigator spoke on the telephone. Respondent stated that he would respond but that he
14 intended on attending courses to complete the 80-hour renewal requirement by May 31, 2009.
15 Respondent also informed the investigator that his address of record should be the Palm Date
16 Drive address as he was no longer at the Bella Vista Road address. The investigator informed
17 Respondent that he needed to send a written request to the Board requesting that his address of
18 record be changed. The investigator also informed Respondent that he could obtain an
19 application to register his firm name with the Board from the Board's website.

20 18. On May 27, 2009, Respondent left a message for the investigator indicating that he
21 needed additional time to complete the requirement and that within two weeks, he would fax the
22 course completion forms to the Board. On June 11, 2009, the investigator received a facsimile
23 from Respondent stating, "Due to causes beyond my control I could not attend any continuing
24 education courses last year and I am very sorry my license I am (sic) now in a delinquent status
25 because of it. I understand that I am not an active CPA until all requirements with the board of
26 accountancy are complete and my license is active again. PLEASE CHANGE MY LICENSE
27 STATUS TO ACTIVE AS SOON AS POSSIBLE." Respondent enclosed copies of 80 hours of
28 continuing professional education for his November 30, 2008 license renewal. After reviewing
the facsimile, the investigator telephoned Respondent and informed him that he still needed to

1 complete the 8-hour ethics course. Respondent agreed that he would complete the ethics course.
2 Later that day, the investigator left Respondent a message indicating that Respondent also needed
3 to pay his \$200 renewal fee.

4 19. On July 8, 2009, the investigator sent Respondent an email informing him that he had
5 not responded in full to the Board's letter dated March 25, 2009, that he had not advised the
6 Board of his change of address of record nor he had registered his firm name and that he had not
7 completed the 8 hour ethics course. Respondent replied to the email on the same day, indicating
8 that he was retaking the ethics course because he failed the course the first time and that he was
9 told he needed to pass the ethics course before he could register his firm name. The investigator
10 then mailed a letter dated July 8, 2009, to Respondent informing him that Respondent's license
11 history showed that his license expired for each of the renewal periods of November 30, 2002,
12 November 30, 2004, and November 30, 2006. As a result, the investigator requested that
13 Respondent provide him with the following information and/or documentation in addition to the
14 information requested in the March 25, 2009 letter:

15 a. A detailed description of his employment from December 1, 2002 to
16 January 17, 2007.

17 b. Copies of course completion forms to support his renewals on
18 November 30, 2002, and November 30, 2004.

19 c. A detailed explanation as to why he did not renew his CPA license on
20 November 30, 2002 and November 30, 2004.

21 d. Copies of two income tax returns with client transmittal letters dated
22 between December 1, 2002, and November 30, 2004.

23 e. Copies of two income tax returns with client transmittal letters dated
24 between December 1, 2004 and November 30, 2006.

25 f. The reason(s) why he had not reported to the Board the change in his
26 address of record.

27 20. On August 6, 2009, the letter dated July 8, 2009 sent via certified mail, was returned
28 to the Board by the U.S. Post Office as "Unable to Forward." On August 28, 2009, a subpoena
was mailed via certified and regular mail to Respondent's address of record and business address
at 34116 Date Palm Drive, #A, Cathedral City, CA 92234. Respondent was asked to respond to

1 the questions by September 28, 2009. On September 8, 2009, both envelopes mailed to
2 Respondent's address of record were returned by the U.S. Post Office. On September 24, 2009,
3 the certified mailing to Respondent's business address at 34116 Date Palm Drive, #A, Cathedral
4 City, CA 92234 was returned as "unclaimed." To date, Respondent has not responded.

5 **M.S.'s Complaint**

6 21. On April 26, 2009, M.S. filed a complaint with the Board against Respondent
7 alleging that Respondent was hired to prepare M.S.'s 2008 income tax return and had not
8 completed the return. M.S. also alleged that despite his numerous requests, Respondent would
9 not return M.S.'s records.

10 22. Pursuant to a request for information and/or documentation from the Board's
11 investigator, M.S. sent to the Board, a copy of a notice he had received from L&L Accounting
12 and Tax, CPAs; a listing of documents given to Respondent on February 10, 2009 and March 1,
13 2009 that remained in Respondent's possession; copies of 7 emails dated between March 2009
14 and June 2009 sent to Respondent from M.S. requesting his 2008 income tax return; and a copy
15 of an email from Respondent dated May 27, 2009 indicating that M.S.'s income tax return was
16 almost done and that he would contact him within 7 days.

17 23. On June 16, 2009, M.S.'s business partner contacted the investigator and indicated
18 that he also needed his tax information. Immediately thereafter, the investigator contacted
19 Respondent who indicated that he would send the tax information/documentation to both M.S.
20 and his business partner by July 17, 2009. On August 12, 2009, the investigator spoke with
21 M.S.'s business partner who informed him that he went to Respondent's office and obtained the
22 information, and that Respondent was still operating his office. M.S.'s business partner later
23 photographed Respondent's office, including advertising on the door as "L&L Accounting and
24 Tax." M.S. subsequently forwarded a copy of his 2008 income tax return signed by Respondent
25 on August 25, 2009.

26 24. On June 17, 2009, the Board mailed Respondent a letter informing him of the
27 complaint, requesting information and/or documentation, and advising him that he should
28 discontinue practicing public accountancy until his license is updated to an "active" status and

1 that he should discontinue the use of the firm name of "L&L Accounting & Tax" until the name
2 was registered with the Board. To date, Respondent has not responded.

3 **FIRST CAUSE FOR DISCIPLINE**

4 (Practice Without a Valid Permit)

5 25. Respondent is subject to disciplinary action under section 5100(g) for violation of
6 5050(a) of the Code in that he practiced public accountancy without a valid permit as is described
7 in paragraphs 15-24, incorporated herein by reference as if fully set forth herein.

8 **SECOND CAUSE FOR DISCIPLINE**

9 (Practice Using Unpermitted Name)

10 26. Respondent is subject to disciplinary action under section 5100(g) for violation of
11 5060(b) of the Code in that he practiced public accountancy under the firm name "L&L
12 Accounting & Tax" without a valid permit for use of that name as is described in paragraphs 15-
13 24, incorporated herein by reference as if fully set forth herein.

14 **THIRD CAUSE FOR DISCIPLINE**

15 (Willful Violation of the Code or Board Regulations)

16 27. Respondent is subject to disciplinary action for unprofessional conduct under section
17 5100(g) of the Code for violation of the Board's Regulations as follows:

18 a. willfully violating California Code of Regulation, section 3, by failing to notify
19 the Board in writing of his change in address, as is described in paragraphs 15-24, incorporated
20 herein by reference as if fully set forth herein.

21 b. willfully violating California Code of Regulation, section 52, by failing to
22 respond to the inquiries by the Board within 30 days and failing to respond to the subpoena issued
23 by the Board within 30 days, as is described in paragraphs 15-24, incorporated herein by
24 reference as if fully set forth herein.

25 c. willfully violating California Code of Regulation, section 87, by failing to
26 complete at least 80 hours of qualifying continuing education in the two year period immediately
27 preceding license expiration, as is described in paragraphs 15-24, incorporated herein by
28 reference as if fully set forth herein.

1 d. willfully violating California Code of Regulation, section 87.7, by failing to
2 complete a continuing education course on the provisions of the Accountancy Act and the Board
3 of Accountancy Regulations, application to current practice, and other rules of professional
4 conduct, as is described in paragraphs 15-24, incorporated herein by reference as if fully set forth
5 herein.

6 **PRAYER**

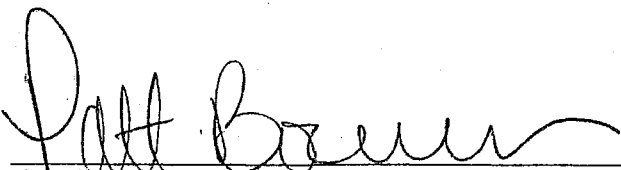
7 WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged,
8 and that following the hearing, the California Board of Accountancy issue a decision:

9 1. Revoking or suspending or otherwise imposing discipline upon Certified Public
10 Accountant Certificate Number 83229, issued to Mario Lopez;

11 2. Ordering Mario Lopez to pay the California Board of Accountancy the reasonable
12 costs of the investigation and enforcement of this case, pursuant to Business and Professions
13 Code section 5107;

14 3. Taking such other and further action as deemed necessary and proper.

15
16
17 DATED: 9/2/10

18 
19 PATTI BOWERS
20 Executive Officer
21 California Board of Accountancy
22 Department of Consumer Affairs
23 State of California
24 Complainant

25 SD2010800281
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